

ORIGINAL

CLERK US DISTRICT COURT
NORTHERN DIST. OF TX
FILED

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

DEPUTY CLERK

UNITED STATES OF AMERICA

v.

STEVEN RIAD JALLOUL

NO.

3-19CR-094-B

INDICTMENT

The Grand Jury Charges:

At all times material to this Indictment:

Counts One through Twelve
Preparing False Tax Returns
(Violation of 26 U.S.C. § 7206(2))

1. Defendant **Steven Riad Jalloul** operates Royalty Tax and Financial Services LLC (Royalty) at 8330 LBJ Freeway, Suite 400, Dallas, Texas.
2. The Internal Revenue Service (“IRS”) is an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the Department of the Treasury of the United States.
3. From in or around January 2012, through in or around February 2018, in the Northern District of Texas, Dallas Division, and elsewhere, defendant **Steven Riad Jalloul** prepared and caused to be electronically filed with the IRS materially false federal income tax returns, Forms 1040 and 1040A, on behalf of his taxpayer clients.

4. The tax returns submitted to the IRS by defendant **Steven Riad Jalloul**

were fraudulent in that they claimed false income and American opportunity credit.

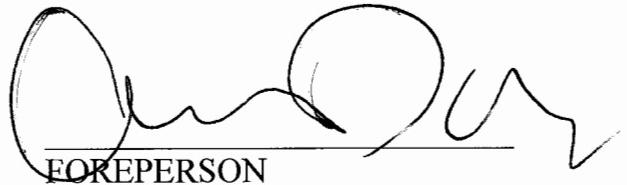
5. On or about the dates set forth below, in the Northern District of Texas, Dallas Division, defendant **Steven Riad Jalloul** did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of falsified U.S. Individual Income Tax Returns, Forms 1040 and 1040A, either individual or joint, for the taxpayers and calendar years hereinafter specified. The tax returns were false and fraudulent as to material matters, in that they represented that taxpayers were entitled under the provisions of the Internal Revenue laws to claim and report deductions, credits, business income, and business expenses for items and in amounts hereinafter specified, whereas, defendant **Steven Riad Jalloul** then and there knew, the taxpayers were not entitled to claim the items and amounts.

Count	Tax Payer	Date of Offense	Calendar Year	Falsely Claimed Item	Falsely Amount Claimed
1	E.P.	1/30/2013	2012	Business Loss – Line 12	(\$9,990)
2	E.P.	1/23/2014	2013	Business Loss – Line 12	(\$6,710)
3	E.P.	1/31/2015	2014	Business Loss – Line 12	(\$11,340)
4	E.P.	2/13/2016	2015	Business Loss – Line 12	(\$9,630)
5	I.M. & M.M.	2/04/2013	2012	Business Loss – Line 12	(\$33,419)

6	P.D.	2/05/2013	2012	Business Loss – Line 12	(\$8,060)
7	H.A.M. & R.A.	1/30/2013	2012	Business Income – Line 12	\$8,300
8	M.A.A. & A. A.S.	3/11/2013	2012	Wages, Salaries, Tips, etc – Line 7 Business Income – Line 12 American Opportunity Credit – Line 66	\$6,234 \$8,210 \$975
9	L.G.P. & M.M.G.	1/29/2013	2012	Business Loss – Line 12	(\$25,180)
10	A.M. & N.M.	2/19/2013	2012	Business Loss – Line 12	(\$16,030)
11	S.K. & Z.K.	2/10/2017	2016	American Opportunity Credit – Line 68	\$498
12	S.K. & Z.K.	2/08/2018	2017	American Opportunity Credit – Line 44	\$987

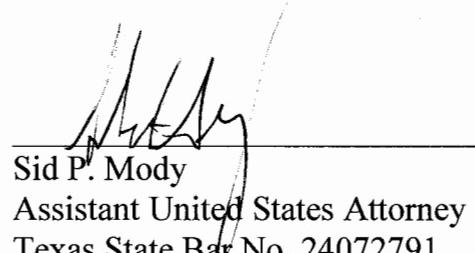
Each in violation of 26 U.S.C. § 7206(2).

A TRUE BILL



FOREPERSON

ERIN NEALY COX
UNITED STATES ATTORNEY



Sid P. Mody
Assistant United States Attorney
Texas State Bar No. 24072791
1100 Commerce Street, Third Floor
Dallas, Texas 75242
(214) 659.8792

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DALLAS DIVISION

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INDICTMENT

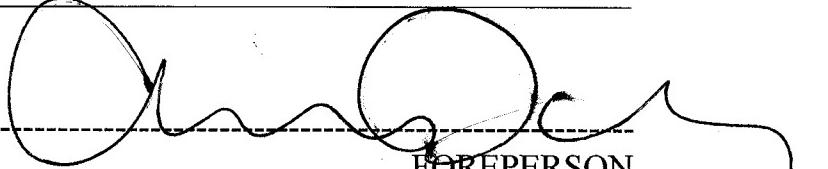
26 U.S.C. § 7206(2)
Preparing False Tax Returns
(Counts 1 through 12)

12 Counts

A true bill rendered

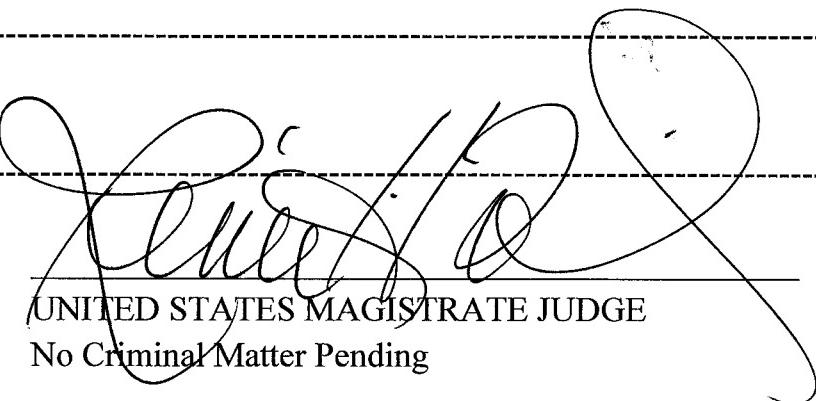
DALLAS

FOREPERSON



Filed in open court this 20^{21st} day of February, 2019.

Warrant to be Issued


UNITED STATES MAGISTRATE JUDGE
No Criminal Matter Pending